

K Great Britain
George III.

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ABSTRACT

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ACT FOR INCREASING THE

ASSESSED TAXES,

Passed 12th Jan. 1798.

38 Geo. III. Public General Acts, c 16.



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ABSTRACT of an ACT for granting to His Majesty an Aid and Contribution for the Prosecution of the War.

[12th January, 1798.]

AFTER reciting the usual preamble the first clause enacts, that persons assessed to the duties on male servants, carriages, or horses for riding, or drawing carriages, to pay an additional duty on the amount of the last assessment prior to April 6, 1798, in the following proportions, viz. Where the amount of the said duties shall be under twenty-five pounds, a duty equal to three times the amount thereof; where the amount of the said duties shall be twenty-five pounds, and under thirty pounds, a duty equal to three times the amount and one half the amount thereof; where the amount of the said duties shall be thirty pounds, and shall be under forty pounds, a duty equal to four times the amount thereof: where the amount of the said duties shall be forty pounds, and under fifty pounds, a duty equal to four times the amount, and one half the amount thereof; and where the amount of the said duties shall be fifty pounds or upwards, a duty equal to five times the amount thereof: And that where any person shall be so charged by any such assessment made for a less term than a year, the additional rate or duty hereby imposed shall be computed on the aggregate amount of the sums contained in such assessment or assessments, and of such further sum to be added

added thereto as would be payable thereon if the same were made for the whole year.

II. Persons assessed to the duties on houses, windows, dogs, or clocks or watches, for less than twenty shillings, exempted from any additional duty, but if assessed to that or a greater amount, to pay in the following proportions; viz. Where the amount of the said duties shall be under two pounds, a duty equal to one fourth the amount thereof; where the amount of the said duty shall be two pounds, and shall be under three pounds, a duty equal to one half the amount thereof; where the amount of the said duties shall be three pounds, and shall be under five pounds, a duty equal to three fourths of the amount thereof; where the amount of the said duties shall be five pounds, and shall be under seven pounds and ten shillings, a duty equal to the amount there; where the amount of the said duties shall be seven pounds and ten shillings, and shall be under ten pounds, a duty equal to the amount and one half the amount thereof, where the amount of the said duties shall be ten pounds, and shall be under twelve pounds and ten shillings, a duty equal to twice the amount thereof; where the amount of the said duties shall be twelve pounds and ten shillings, and shall be under fifteen pounds, a duty equal to twice the amount and one half the amount thereof; where the amount of the said duties shall be fifteen pounds, and shall be under twenty pounds, a duty equal to three times the amount thereof; where the amount of the said duty shall be twenty pounds, and shall be under thirty pounds, a duty equal to three times the amount and one half the amount thereof; where the amount of the said duties shall be thirty pounds, and shall be under forty pounds, a duty equal to four times the amount thereof; where the amount of the said duties shall be forty pounds, and shall be under fifty pounds, a duty equal to four times the amount and one half the amount thereof; and where the amount of the said duties shall be fifty pounds or upwards,

upwards, a duty equal to five times the amount thereof: And that where any person shall be so charged by any such assessment made for a less term than a year, the additional rate or duty hereby imposed shall be computed on the aggregate amount of the sums contained in such assessments, and of such further sum to be added thereto as would become payable thereon if the same were made for a whole year.

III. Lodging houses or shops assessed under three pounds to the duties on houses, windows, dogs, or clocks or watches, exempted from any additional duty, but if assessed to that or a greater amount, to pay in the following proportions; viz. Where the amount of the said duties shall be three pounds and shall be under five pounds, a duty equal to one tenth of the amount thereof; where the amount of the said duties shall be five pounds and shall be under seven pounds and ten shillings, a duty equal to one fifth of the amount thereof; where the amount of the said duties shall be seven pounds and ten shillings, and shall be under ten pounds, a duty equal to one fourth of the amount thereof; where the amount of the said duties shall be ten pounds, and shall be under twelve pounds and ten shillings, a duty equal to one half the amount thereof; where the amount of the said duties shall be twelve pounds and ten shillings, and shall be under fifteen pounds, a duty equal to three fourths the amount thereof; where the amount of the said duties shall be fifteen pounds, and under twenty pounds, a duty equal to the amount thereof; where the amount of the said duties shall be twenty pounds, and shall be under twenty-five pounds, a duty equal to the amount and one fourth the amount thereof; where the amount of the said duties shall be twenty-five pounds, and shall be under thirty pounds, a duty equal to the amount and one half the amount thereof; and where the amount of the said duties shall be thirty pounds or upwards, a duty equal to twice the amount thereof: And that where any person shall be
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so charged by any such assessment, made for a less term than a year, the additional rate or duty hereby imposed shall be computed on the aggregate amount of the sums contained in such assessment or assessments, and of such further sum to be added thereto as would become payable thereon if the same were made for a whole year.

IV. Persons whose annual income is less than sixty pounds exempted from the additional duty, and where it amounts to that sum or more, to be entitled to abatements as follow : (that is to say)

Where the said annual income shall appear to be not less than sixty pounds, but under sixty five pounds, to a sum not exceeding one one-hundred and twentieth part of the same :

Or not less than 65*l.* but under 70*l.* to a sum not exceeding one 95th part of the same :

Or not less than 70*l.* but under 75*l.* to a sum not exceeding one 70th part of the same :

Or not less than 75*l.* but under 80*l.* to a sum not exceeding one 65th part of the same :

Or not less than 80*l.* but under 85*l.* to a sum not exceeding one 60th part of the same :

Or not less than 85*l.* but under 90*l.* to a sum not exceeding one 55th part of the same :

Or not less than 90*l.* but under 95*l.* to a sum not exceeding one 50th part of the same :

Or not less than 95*l.* but under 100*l.* to a sum not exceeding one 45th part of the same :

Or not less than 100*l.* but under 105*l.* to a sum not exceeding one 40th part of the same :

Or not less than 105*l.* but under 110*l.* to a sum not exceeding one 38th part of the same :

Or not less than 110*l.* but under 115*l.* to a sum not exceeding one 36th part of the same :

Or not less than 115*l.* but under 120*l.* to a sum not exceeding one 34th part of the same :

Or not less than 120*l.* but under 125*l.* to a sum not exceeding one 32d part of the same :

Or

Or not less than 125*l.* but under 130*l.* to a sum not exceeding one 30th part of the same.

Or not less than 130*l.* but under 135*l.* to a sum not exceeding one 28th part of the same :

Or not less than 135*l.* but under 140*l.* to a sum not exceeding one 26th part of the same :

Or not less than 140*l.* but under 145*l.* to a sum not exceeding one 24th part of the same :

Or not less than 145*l.* but under 150*l.* to a sum not exceeding one 22d part of the same.

Or not less than 150*l.* but under 155*l.* to a sum not exceeding one 20th part of the same :

Or not less than 155*l.* but under 160*l.* to a sum not exceeding one 19th part of the same :

Or not less than 160*l.* but under 165*l.* to a sum not exceeding one 18th part of the same :

Or not less than 165*l.* but under 170*l.* to a sum not exceeding one 17th part of the same :

Or not less than 170*l.* but under 175*l.* to a sum not exceeding one 16th part of the same :

Or not less than 175*l.* but under 180*l.* to a sum not exceeding one 15th part of the same :

Or not less than 180*l.* but under 185*l.* to a sum not exceeding one 14th part of the same :

Or not less than 185*l.* but under 190*l.* to a sum not exceeding one 13th part of the same :

Or not less than 190*l.* but under 195*l.* to a sum not exceeding ; one 12th part of the same :

Or not less than 195*l.* but under 200*l.* to a sum not exceeding one 11th part of the same :

Or to 200*l.* and upwards, to a sum not exceeding one 10th part of the same ;

And where the said income shall appear to be not less than 200*l.* every such person shall be entitled to such an abatement of the additional duty now granted, as may be necessary to reduce the same, in each case respectively, to a sum not exceeding one tenth part of the said income.

V. Persons

V. Persons assessed after April 5, 1798, to pay the additional duty on the amount of such assessments from the commencement of the year for which made.

VI. Persons assessed after April 5, 1798, to a greater amount than in the prior assessment, to be charged with a proportional additional assessment.

VII. Surcharges to be charged as if they had been included in the original assessment.

VIII. Fractional parts of assessments under one shilling not to be charged with additional duty.

IX. Additional duty to be paid annually to the amount of the first assessment made.

X. If the amount of duties now payable consist of articles, the amounts whereof are liable to different rates, separate assessment to be made for each; and the duties of ten pounds per cent. and ten pounds per cent. may be apportioned.

XI. Every innkeeper and other person licensed to sell wine, ale or other liquors by retail, and every person keeping any school, academy, or seminary for learning, and usually having their scholars to board and lodge (to a number not less than ten) in their respective dwelling houses, shall be entitled to be exempted in the like cases, and the additional rate or duty to be imposed on them respectively by this act, shall be ascertained in like manner, and under the like rules and regulations, as are herein before prescribed with respect to persons assessed for houses actually let to lodgers, or having shops.

XII. Persons having one or more houses, usually let ready furnished, to be assessed as for lodging houses, and for two or more separately.

XIII. No person to be deemed the occupier of a lodging, or ready furnished house, unless it be so let, or has been let within the year preceeding appeal.

XIV. Persons having more than four children under 21 years, maintained by them, to be entitled to the following abatements on appeal and proof; viz. any person having more than four such children and not amounting

eight such children, shall have an abatement at the rate of ten pounds per cent. on the amount of the additional rates or duties hereby imposed ; and persons having eight such children and not more than nine such children, an abatement after the rate of fifteen pounds per cent. on such amount as aforesaid ; and any person having ten such children or more, an abatement after the rate of twenty pounds per cent. on such amount ; which abatements shall be allowed by the respective commissioners for executing this act, upon appeal, and delivery of a declaration, stating the number of such appellant's children, and on proof made, to the satisfaction of the said commissioners, of the truth of the matters contained in such declaration ; and the said commissioners shall cause the assessment to be amended, as the case shall require.

XV. Sheriffs, or annual officers of corporations, not liable for additional carriages, horses, or servants, kept during the year of their office only.

XVI. No physician, surgeon, apothecary, or midwife, liable only to a single additional rate for one carriage or two horses, where they keep no more.

XVII. Academicians or associates of the royal academy, keeping one male servant, to be assessed once the former duty ; and to the additional duty on houses and windows as for shops.

XVIII. Incumbents to pay for rectorial or vicarial houses inhabited by curates.

XIX. Additional duty on houses or windows not to extend to royal or public hospitals.

XX. Houses for lunatics to be charged as lodging houses.

XXI. Persons assessed to the duties on horses by 36 Geo. III. chap. 15, and 37, Geo. III. chap. 106, to pay twice the assessment, prior to April 6, 1798. Occupiers of farms of less than seventy pounds per ann. and making a livelihood, solely thereby, exempted ; and of farms less than one hundred and fifty pounds, not to be

be charged with the additional tax for more than five horses.

XXII. Persons charged by the last assessment to the duties on servants, carriages, or horses, having ceased before Nov. 1, 1797, to keep any, to be exempted from any charge under this act.

XXIII. Persons having ceased to keep carriages from April 5, 1797, to be exempted.

XXIV. Persons not living in cities or market towns, having but one residence, and rated not above twenty-five pounds for male servants, horses and carriages, not to be assessed for their mansion houses, but for forty windows.

XXV. Occupiers of farms quitting them in pursuance of notice given before Dec. 1, 1797, to have an abatement of the additional duty for horses kept for husbandry thereon, and not used after.

XXVI. Persons having previous to the first day of appeal entered into the yeomanry cavalry, not having obtained exemption for a horse under 36 Geo. III. chap. 16, in the last assessment, to be assessed to the additional duty, as if the exemption had been allowed.

XXVII. The additional duty on houses or windows payable by persons removing, to cease from notice being given to the collectors, and the succeeding occupiers to be chargeable from the day of their becoming so, as also for any other duties for which liable. Persons so removing liable to additional duty for any other house they may occupy, and also for any other duty to which assessed previous to removal.

XXVIII. Persons charged by the last assessment to the duties on houses and windows, who have removed, not liable to the additional duty, but the present occupier.

XXIX. Persons removing into new houses, not to be assessed to the additional duty at more than ought to be charged on the houses from which they removed.

XXX. This act not to extend to additional clocks

or

or watches used after Jan. 5, 1798, or to any not charged with duty within the year ending that day.

XXXI. Persons assessed to the duties on carriages for any additional carriages kept after passing this act, and not before used, or persons not assessed within the year ending April 5, 1798, but charged for carriages used for the first time after passing this act, liable only to once the amount of the duty now payable.

XXXII. That the additional rates or duties hereby imposed shall not extend, or be construed to extend, to carriages with less than four wheels, particularly mentioned or described by the name of taxed carts, in an act, made in the thirty-fifth year of the reign of his present majesty, intituled, "An act for repealing so much of an act of parliament, passed in the twenty-ninth year of the reign of his present majesty, intituled, An act for granting to his majesty several additional rates and duties upon horses, and carriages upon four wheels; and for explaining and amending an act, passed in the twenty-fifth year of his present majesty, as far as relates to certain carriages with two or three wheels, therein mentioned," as relates to the additional duties upon carriages with four wheels, used as stage coaches; and for reducing the duties upon carriages with less than four wheels, mostly used in the affairs of husbandry, or for the purposes of trade.

XXXIII. Carriages kept by persons licensed to let out horses for hire pursuant to 25 Geo. III. cap. 51; waiters; or carriages kept by coachmakers or others for the purpose of being let out to hire; are not to be charged with the additional rate or duties.

XXXIV. Public stage coaches or carriages, conveying passengers for hire, are exempted.

XXXV. That nothing herein contained shall be construed to extend to charge any additional rate or duty on the amount of any assessment or assessments made or to be made by virtue of an act, passed in the thirty-seventh year of the reign of his present majesty, intituled, An act for

for enabling his majesty to raise a provisional force of cavalry to be embodied, in case of necessity for the defence of these kingdoms, or by virtue of another act, passed in the same session of parliament, intituled, an act to explain and amend an act, made in this present session of parliament, intituled, 'An act for enabling his majesty to raise a provisional force of cavalry, to be embodied, in case of necessity for the defence of these kingdoms.'

XXXVI. Persons paying a composition for hounds, to be assessed according thereto.

XXXVII. Additional duties on houses and windows, to be charged upon the occupiers.

XXXVIII. Where the landlord is charged the said duties now payable, the amount to be added to the assessment made upon the occupier before computing the additional duty, or where no assessment of the said duties is made on the occupier, the amount charged upon the landlord shall form the basis of the additional assessment on the occupier.

XXXIX. The landlords of lodging houses to be deemed the occupiers.

XL. Landlords advancing money at the desire of tenants, may recover such money with lawful interest, at the times and by the installments agreed upon between them, by all and every the remedies and remedy to which he is entitled for the recovery of his rent; and if any tenant shall, at the desire of his landlord, for the like purpose advance, to his landlord, any money, it shall be lawful for such tenant to deduct the same with lawful interest, out of his rent, at such times and by such installments as shall be agreed upon between them, in the same manner as he is by law entitled to deduct payments by him made in respect of the land tax.

XLI. Where any person or persons chargeable with any rate or duty hereby imposed, shall be under the age of twenty-one years, in every case the parents or guardians and tutors of such infants respectively, upon default
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of payment by such infants, shall be and are hereby made liable to and charged with the payments which such infants ought to have made; and if such parents, guardians, or tutors shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person or persons making default of payment of the additional rate or duty charged upon him, her, or them respectively; and all parents, guardians, and tutors, making payment as aforesaid, shall be allowed all and every the sums paid for such infants upon his or their accounts.

XLII. Where persons charged to any additional rate or duty imposed by this act, shall die within the term herein mentioned, their respective heirs, executors, and administrators shall be liable to the payment of all arrears of the said rate or duty at the time of the deaths respectively of their ancestors, testators, or intestates respectively, out of the estate or effects which shall come into their hands, and also to the payment of such further sums as would have become payable, by virtue of this act, from such ancestors, testators, or intestates respectively, at any time within or at the end of the year in which such deaths respectively happened, and no longer.

XLIII. Commissioners and surveyors, &c. appointed to put in execution the acts relative to the duties now under the management of the commissioners for taxes, to put this act in execution.

XLIV. Within the bills of mortality, and the parishes of St. Mary-le-bone and Pancras, the appointment of collectors to belong to the resident commissioners.

XLV. Duties to be ascertained, &c. as the duties now under the management of the commissioners for taxes.

XLVI. The said commissioners shall, in their respective counties, ridings, divisions, shires, stewardries, cities, boroughs, cinque ports, towns, and places, for which they are or shall be appointed commissioners respectively, meet for the first time on or before the first day

day of February one thousand seven hundred and ninety-eight, and proceed in the execution of this act, in the manner herein directed; and where no particular directions are hereby given, then in such and the same manner as is prescribed by any act or acts with respect to the rates and duties before mentioned, under the management of the said commissioners for the affairs of taxes.

XLVII. Where no such meeting shall be held, two commissioners for executing this act may meet at any other time, or the commissioners at any meeting for carrying into execution any former acts, may execute this act.

XLVIII. Commissioners of taxes to cause schedules to be prepared of the persons assessed to the duties now payable in two or more parishes, with the amount, and transmitted to the commissioners of the respective divisions, who, at their first meeting, shall cause the amount of the additional duty to be computed, and schedules thereof made out.

XLIX. Copies of certificates of duties to be transmitted to the collectors, who shall cause notice to be given to the persons charged.

L. Surveyors may attend meetings of commissioners, and inspect assessments, which may be amended.

LI. The additional duty on persons assessed to the duties now payable in two places, to be charged according to the aggregate amount, but in proportion to each assessment.

LII. Mode of assessing additional duty on persons jointly assessed to the duties on houses and windows for the same house, and severally assessed for any other house, or any other of the duties now payable.

LIII. Persons assessed as joint occupiers or as partners, or if one or more shall be assessed exclusive of the others, then proportions of the duty may be certified to the commissioners, who shall cause the additional duty to be charged accordingly: if no such certificate be delivered before

before the assessment be made, the parties may appeal to the commissioners, who may amend the assessment.

LIV. Persons aggrieved by any assessment, (except on account of income,) may appeal to the commissioners, who may rectify or vacate assessments. Commissioners not to make any alteration in assessments of former duties.

LV. Appeals to be entered with the clerk to the commissioners, and heard within a limited time.

LVI. Commissioners may nominate assistant commissioners for hearing appeals respecting income out of residents assessed to the duties now payable not under 6l. making out lists of the persons; assessors to give notice to the persons named in lists, to assemble to qualify, and commissioners may exclude unfit persons from lists.

LVII. In any place where three fit persons for assistant commissioners cannot be found, it may be united with some contiguous place.

LVIII. Commissioners may divide assistants into committees.

LIX. Not more than seven persons to act as a committee.

LX. Assistant commissioners to take the following oath: which any two may administer. Penalty for acting without taking it, 100l.

‘ I *A. B.* do swear, that I will faithfully execute the office of an assistant commissioner, according to an act, passed in the thirty-eight year of the reign of his majesty king George the third, intituled, *an act*, [*Here set forth the title of the act*,] to the best of my knowledge and judgement.

‘ *Sq help me GOD.*’

LXI. Assistant commissioners appealing, to have no voice.

LXII. Commissioners

LXII. Commissioners may act as assistant commissioners.

LXIII. Commissioners to appoint the first meeting of the assistants, and to direct the assessors to give public notice thereof. At first meeting future meetings to be appointed. At second meeting notice to be given of intention to appeal, and the commissioners to declare to the appellants how they are to proceed. Meeting to be continued from day to day (Sundays excepted) till all appeals are heard.

LXIV. Persons may appeal respecting income, producing a signed declaration attested by two witnesses, in the form in the annexed schedule. Appeals to be heard in the order they are delivered. Assistant commissioners to give certificates of claims allowed to the commissioners, who shall amend assessments. No claim to be allowed unless verified on oath or affirmation.

LXV. Persons prevented from attending may appeal by their attorneys.

LXVI. Guardians, &c. may make the declaration for infants, bodies corporate, &c. having first made the affidavit in the annexed schedule.

LXVII. Appeals of persons prevented to apply within the time limited; may be received within a time to be allowed by the commissioners.

LXVIII. From April 5, 1799, the commissioners may receive any appeals respecting income; made between the 5th and 20th April in any year.

LXIX. Such appeals to be entered with the commissioners or their clerk, and heard within a limited time.

LXX. Estimates of income and declarations to be made in the form in the annexed schedule; but where not applicable, according to the knowledge and belief of the party.

LXXI. Persons at the end of any year proving that their incomes fell short of the sums mentioned in their declarations, to receive, from the receiver general, the
over

over payment on the assessment, on certificate of the commissioners.

LXXII. If the income of any person be diminished after the time for hearing appeals, he may appeal on giving 10 days previous notice, which shall be heard before the time appointed for payment of the next instalment of the additional duty, and the assessment may be amended.

LXXIII. Appellants on the ground of over payment or diminution of income, to make declaration in the form in the annexed schedule.

LXXIV. Additional duties to be paid by six instalments, viz. 5th of April, 5th of June, 5th of August, 5th of October, 5th of December, and the 5th of February in every year, or within 10 days afterwards. Commissioners to issue warrants to the collectors to levy them, at least seven days before due.

LXXV. And be it further enacted, that the county, parish, or place for which any persons shall be employed to collect the additional rates and duties hereby granted, shall be answerable for their punctually paying unto the receiver general, now, or for the time being, such money as they the said collectors shall be charged with under this act.

LXXVI. Collectors if required, to give security, or others may be appointed. If no person can be found to give security equal to the amount of one instalment, to be named at a vestry meeting to be called for that purpose, then fresh collectors to be named by the commissioners. No security or receipt chargeable with the stamp duties.

LXXVII. Collectors to pay duties to the receivers general and to have an allowance not exceeding three-pence in the pound.

78. Assistant commissioners, with approbation of two or more commissioners may employ a clerk to make entries of all appeals. The commissioners to certify the number of appeals, and of days the clerk has been employed. The commissioners for taxes to settle the allowance to such clerks which the receiver general shall pay, on production of certificates from the assistant commissioners.

79. Receiver general to pay the clerk to the commissioners for his pains, what they, with the approbation of the treasury, shall allow, not exceeding three halfpence in the pound, and no more, to the clerks of the commissioners for executing this act, for their pains in ascertaining the said additional rates and duties, and for fair writing the assessments, duplicates, and copies hereinbefore directed, and all warrants, orders, and instruments relating thereto.

80. No receiver general or deputy to have any salary, but to the treasury to allow such sums as they shall appear to have expended or disbursed in the execution of this act, and for their reasonable charges in collecting the same.

81. If surcharges of the duties now payable have not been made within the time allowed, they may be made before *April 5, 1799*; which surcharge shall be certified and proceeded upon in like manner and as effectually as if the same had been made within the time allowed by the laws now in force. Commissioners to appoint days for hearing appeals against them. No appeal to retard the execution of this act, but where any difficulty arises, the duty is to be levied and not retarded till such appeal is determined. After allowance of such surcharges the commissioners may amend such assessments, and all arrears which may become due on such amended assessment shall be levied from the time when the original assessment commenced.

82. After *April 5, 1798*, the commissioners annually to
cause

cause to be delivered to the assessors, a copy of the certificates of assessments, who shall cause such assessments to be returned with those made for the duties now payable for that year: But if no such latter assessment be made upon any person named in the certificates, the assessors shall return the same, with the reason, to the commissioners, who shall cause the sums contained in the certificates to be collected. If persons named in certificates shall be assessed after *April 5, 1798*, higher than in the year in which the assessment under this act shall have been made, the assessment under it shall be regulated according to the last increased assessment; provided that such increased assessment shall be liable to be appealed against in like manner as is hereby directed to be done with respect to the first assessment to be made under this act.

83. If any person shall be liable to be assessed to the duties now payable, after *April 5, 1798*, in a district where he has not been charged under this act, the assessors shall give him notice to produce a declaration specifying certain particulars, and shall make the assessment accordingly, and return a certificate and duplicates to the commissioners. If any person shall not deliver such list within the time limited, the assessor shall assess him as if no assessment had been made.

84. If any person assessed in two places be desirous of paying in one, or after assessment shall remove to another place and be desirous of paying there, he may give notice to the assessors, with a declaration of the place where the other assessment was made, and the proceedings herein specified shall follow.

85. Exemptions or abatements shall not be in force longer than a week after Jan. 5, next ensuing the allowance thereof, but the parties may from time to time appeal, and the commissioners may continue them.

86. Assessors and collectors to aid surveyors or inspectors, or will be liable to such penalties as assessors

and collectors are liable to for neglect of duty by any act or acts of parliament before mentioned, relative to the said duties now payable.

87. Bank to open an account with the treasury, and carry to their credit all monies authorized by this act to be paid them, for which receipts shall be given, and duplicates if required; which duplicates or second receipts of the same tenor or date shall be accepted and taken by the several collectors and receivers of the said additional rates and duties by this act granted, as cash, and in payment and discharge of the several sums to be assessed and collected by virtue of this act, in the manner hereinafter directed.

88. Persons may pay to the bank any sums without requiring duplicate receipts, which sums shall be deemed voluntary contributions.

89. Persons may pay to the bank any sums, and require receipts and duplicates, which sums shall be deemed to be on account of instalments of the additional duty, and the excess of such sums above the additional duty, shall be deemed voluntary contributions. Duplicate receipts shall be a discharge for such instalments as the person delivering them to the collectors shall endorse thereon, not exceeding the sums expressed therein.

90. One receipt for the whole of the sums paid to the bank, or separate receipts for such portions as shall be required, to be given, and also duplicates, if required, in the body of which receipt shall be denominated whether such receipt be the duplicate or second receipt of the same tenor or date.

91. On delivery of the duplicate receipts to the collectors, in discharge of the whole of the duties, they shall, if required, indorse on the original receipt, the amount and number of instalments thereby discharged, on production of which the commissioners shall give certificates, which shall be received as proofs, without
further

further evidence, of such payments, in all courts and places, and before all persons whatever.

92. Persons delivering to the collectors receipts of the bank for not less than three instalments, to have an allowance of 4l. per cent. per ann. for money advanced, not exceeding six instalments, from the day of payment of the first of the said instalments so to be discharged, until the day of payment of the last of the said instalments, which allowance is to be ascertained by the certificate of the receiver general of the county, riding, shire, stewartry, or place, where such additional rates or duties shall be payable; which certificate such receiver general shall grant on demand, before the period of such last instalment; and the allowance so certified shall be paid at the bank of England, or by the collector or collectors of the said additional rates or duties, out of any payments that may be afterwards made by or on the behalf of the person to whom such certificate shall be granted, or in case no future payment shall become due, then by the receiver general of the same county, riding, shire, stewartry, or place, out of any monies in his hands, of the said additional rates or duties.

93. The bank may allow discount of 4 per cent. to persons paying assessments in advance, not less than three instalments, giving a receipt and duplicate thereof, specifying therein the number of instalments thereby discharged, and the amount of the allowance for such prompt payment; and all such allowances shall be made by the said cashier or cashiers out of the duties to be paid in at the said bank of England, at the time of paying the same.

94. Bank may give certificates in lieu of receipts, and duplicates thereof, and every such certificate shall be of the like force and validity as a receipt or receipts in the manner before directed.

95. Persons forging or altering certificates, receipts, or duplicates, or uttering them, to be adjudged guilty of

of felony, and shall suffer death as a felon, without benefit of clergy.

96. Monies arising from the duties, or received at the bank, to be paid into the exchequer, and kept separate from all other monies.

97. Monies arising from the duties or paid to the bank, or from other duties granted this session for the same purpose, not exceeding 7,000,000*l.* to be applied to such services as shall then have been voted for 1798.

98. Surplus monies to be applied, to the payment and discharge of all annuities, interest, and dividends, which shall become payable in consequence of any sum of money, not exceeding the sum of eight millions, to be raised by loan, by virtue of any act or acts to be passed in the present session of parliament, and such sums as may remain afterwards to be added to the sinking fund for the reduction of the national debt.

99. Relates to the application of monies placed, by virtue of this act, to the account of the commissioners for reducing the national debt.

100. Application of the dividends on the capital stock redeemed by virtue of this act, to be applied to the reduction of the national debt.

101. The duties hereby imposed shall cease, after a sufficiency has been raised to purchase annuities to the amount of eight millions.

102. As soon as annuities to a certain amount shall be purchased, the auditor of the exchequer to transmit a certificate to the treasury, who shall order the charging the additional duty to cease.

103. Any surplus in the exchequer to remain for the disposition of parliament.

104. Penalties recovered by this act, to be paid one half to his majesty the other half with full costs of suit, to the informer.

105. Informations to be within six months after the fact committed, or of no effect. And where the information

mation fails, the defendant or defendants shall have treble costs, and have the like remedy for the same as any defendant hath in any other cases to recover costs by law.

106. The persons invested with the authority of borrowing money for discharging debts incurred by building or repairing churches, gaols, &c. may prolong the time for payment, not exceeding three years beyond the subsisting term, with the consent of the creditors.

107. Act may be altered or repealed this session.

THE

THE
SCHEDULE to which this Act refers.

3 RULES for estimating the Income of Persons appealing against any Assessment to be made under the Act of the Thirty-eighth Year of the Reign of His present Majesty.

THE cases of appellants deriving their income, or any part thereof, from or out of land:

In such case the income of the owner shall be taken at the true annual value, according to the best of his knowledge and belief, but in no case less than the rent of one year and the half of a year, at which lands of the like quality and quantity are worth to be let by the year in that neighbourhood, and according as the same may be subject to, or free from tythe, or according to the rate of composition or modus payable for the same, after deducting such payments as the same may be subject to, and which are allowed to be deducted by these rules from income arising out of land.

In the case of lands demised at rack rent; the income of the owner shall be taken at the full amount of the rent reserved for one year, after deducting as aforesaid.

In the case of lands demised in consideration of a fine paid, and a rent reserved, the said income shall be taken at

the amount of the said rent for one year, and of such further sum in respect of the fine, as in the judgement of the owner will amount to a sum equal to the receipts of one year, on a fair average.

In the case of lands demised in consideration of a fine only, the like average as aforesaid shall be taken.

Casual and uncertain profits arising out of lands shall be estimated according to the best of the owner's judgement and belief, on the amount of a sum equal to the receipts of one year, on a fair average.

In the case of a demise at rack rent, the income of the occupier of lands, under the rent of one hundred pounds per annum, shall be taken at no less than three fourths of such rent for one year.

If of one hundred pounds per annum, or upwards, then at not less than the full amount of such rent for one year.

In the case of lessees of lands in consideration of fines, whether with or without a rent reserved, the income of the lessee shall be taken at not less than three fourths of the rent, at which the land of the like quality and quantity are worth, to be let by the year in that neighbourhood.

In such case, the annual rent for which the house shall be let, shall be taken to be the income of the owner, after deducting the fair average for money expended in repairs during the ten preceding years.

The annual value of such houses or other buildings shall be taken according to their fair rent at which the same might be let, clear of all repairs.

The income of such person shall be taken at not less than the full amount of his or her profits or gains, acquired or received within the year, ending the 31st day of December, 1797, and which such person might or could expend within such year, or at the election of the person assessed, at a sum not less than the fair and just average for one year of the amount of his or her profits or gains in the three years preceding the 31st of December, 1797, and which such persons might or could expend within the said three years.

In such cases, the income shall be taken at not less than the whole sums payable within the year preceding the passing of this act.

RULES setting forth in which Cases, and on what Account, any Deductions may be made in estimating the fair Income.

FIRST, the amount of annual interest payable for debts owing by or charged upon the estate of the appellant.

Second, the amount of allowances to any child or children, or other relations not making a part of the family of such appellant.

Third, the amount of the assessed taxes, contained in the last assessment or assessments thereof, within the year ending the 5th of April, 1798.

Fourth, the amount of the several rates made upon and paid by such appellant, within one year, ending the 31st of December, 1797, for the relief of the poor, for the several rates commonly called the church rate, the county rate, the rate (if any) for paving, watching, and lighting streets, or for maintenance of sewers, or any rate, tax, or assessment payable under any law or act of parliament for the purposes of draining or embankment, or for the erection or repair of churches, gaols, bridges, or other public buildings, or for repair of highways.

Fifth, the amount of any annuity payable by the appellant, either as a debt or charge upon his or her income, excepting any payment to the wife of any appellant living with such appellant.

Deductions in respect of land.

First, the amount of the land-tax paid by, or to be paid by the appellant, or any former owner or occupier, within one year, ending the 5th day of April, 1798.

Second, the fair yearly average for money expended in repairs of buildings during the ten preceding years.

Third, the amount of fee farm rents, quit rents, rent charges, ground rents, and other rents payable by the appellant, being himself the owner of the land, estimated for one year next preceding the time of making the appeal, and also of fines on a fair yearly average.

The amount of premiums for insurance paid out of their incomes to secure a provision for themselves, or any of their families, or for the benefit of their creditors after their decease.

FORM

*Form to be used by Appellants in declaring their
Proportion of the Duty to their Income.*

I, (*A. B.*) do declare, That the amount of my annual income, (or if the declaration shall be made by a guardian, tutor, curator, or committee, or by a steward or agent, then I (*C. D.*) of guardian, tutor, curator, committee, steward, or agent, as the case may be, of *A. B.* of (or as the case may be), do declare, that the amount of the annual income of the said (*A B*) estimated according to the rules and directions prescribed by an act, passed in the 38th year of the reign of his majesty king *George* the third, doth not exceed the sum of which estimate I have made according to the said directions and rules, to the best of my knowledge and belief, having made from the said income no other deductions than such as are specified in the schedule annexed to the said act.

Signed,

We whose names are under-written
do testify that the signature of
 is of his proper handwriting,
and that the same was
written in our presence.

E. F. of
G. H. of

Form of the Oath to be made by any Guardian, Tutor, Curator, or Committee, or by any Steward or Agent, making a Declaration on the Behalf of any Infant, or absent or incapacitated Person, or any Body Corporate or Politick.

I, *C. D.* do swear, (or being one of the people called *Quakers*, do solemnly affirm) that I have acted as
for *A. B.* of for the space of
and that I am well acquainted with the
annual income of the said *A. B.* which annual income is truly stated in the declaration hereunto annexed, to the best of my knowledge and belief.

So help me G O D.



